

--- 2/21st Pound - Series "C" - 155 x 15 mm. ---

The catalogue lists 2/21st overprints on RP-899 (the 1/10th pound imperforate strip) as follows:

RP-952 - RP-899 overprinted **2-21** by Imperial Tobacco for the June 1940 Budget

RP-968 - RP-899 overprinted **2/21** by Macdonald Tobacco for the June 1940 Budget

RP-1026 - RP-899 overprinted **2/21** and **TWO TWENTY FIRSTS / LB. TOBACCO** by BABN for the June 1940 Budget

The catalogue lists the definitive imperforate 2/21st pound Series "C" strips as follows:

RP-896 - 2/21st pounds, with 4 mm. blue control numbers - imperforate

RP-1039 - RP-896 surcharged **TWO (2) ¢ / EXCISE / TAX** by B. Houde Tobacco for the June 1942 Budget

RP-1060 - RP-896 surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget

RP-1060a - surcharged on both sides

RP-1093 - RP-896 mimeographed **1-10-D 2¢** by Macdonald Tobacco for the June 1942 Budget

RP-1184 - RP-896 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget

RP-1270 - RP-1184 re-surcharged **4¢ ■** by Imperial Tobacco for the March 1943 Budget

RP-1326 - RP-1184 re-surcharged **4¢ —** by Macdonald Tobacco for the March 1943 Budget

RP-1341 - RP-1184 re-surcharged **Excise / Tax / 4¢ |||||** by Macdonald Tobacco for the March 1943 Budget

RP-1441 - RP-896 surcharged **4¢ / EXCISE TAX** by Tuckett Tobacco in March 1943 - 6 mm. figure

RP-1442 - RP-896 surcharged **4¢ / EXCISE TAX** by Tuckett Tobacco in March 1943 - 4 mm. figure

RP-1552 - RP-896 surcharged **4¢ / EXCISE TAX** by Tuckett Tobacco in March 1943 - 6 mm figure - 2 mm. letters

RP-1558 - RP-896 surcharged **4¢ / EXCISE TAX** by Tuckett Tobacco in March 1943 - 6 mm. figure

RP-1564 - RP-896 surcharged **4¢ / EXCISE TAX** by Tuckett Tobacco in March 1943 - 6 mm figure - 2 mm. letters

RP-1590 - RP-1184 re-surcharged **4¢** plus three *killer lines* by BABN for the March 1943 Budget

RP-1656 - RP-896 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget

RP-1698 - RP-896 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget

It would logically seem that the **2/21** on 1/10th pound provisional overprints would have been made at the time of the September 1939 Budget, which increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, however all the cancelled examples date from July 1940, and thus the overprint must have resulted from the June 24th 1940 Budget, which further increased the excise duty from 25¢ to 35¢ per pound. Possibly, since in September 1939 the production of the 1/10th pound pouch continued without missing a beat, the initial increase in excise duty was simply absorbed by the company, and the package size was subsequently decreased to 2/21st pound after the tabling of the 1940 Budget, at which time Imperial's use of the 1/10th pound package temporarily ceased.

Another possibility is that the 2/21st pound size was intended for sale in the Province of Quebec, which on July 1st 1940 had enacted a 10% tobacco tax. Under the 1940 Budget, the price of both packages may have been increased with the larger 1/10th pound pack being sold in the other provinces across Canada.

“Imperial Tobacco”, Granby, overprinted **RP-899** (the imperforate 1/10th pound strip) in black ink with a 6 mm. Gothic **2-21** in the center, a 4 mm. Gothic **2 / 21** at the sides, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-952**. The control numbers match the 1/10th pound sequence.



RP-952 - 2-21 on 1/10th pound, imperforate, control **F6965975**
 Roller coded **1-23D / AKC** by “Imperial Tobacco”, Granby, in July 1940

F6744631	07/40	RP-952	2-21 on 1/10th pound, imperforate, coded 1-23D / AKC
F6965975★	07/40	RP-952	2-21 on 1/10th pound, imperforate, coded 1-23D / AKC
F6992062	07/40	RP-952	2-21 on 1/10th pound, imperforate, coded 1-23D / AKC
F7035100	07/40	RP-952	2-21 on 1/10th pound, imperforate, coded 1-23D / AKC

“Customs and Excise”, Ottawa, was selling from its stock of pre-Budget sheets, and also sheets returned by the smaller companies, to the major manufacturers for company overprinting. This accounts for many of the different control-numbered batches of the same item. This practice was to continue through the company overprints and surcharges for the June 1942 Budget, and was only discontinued when the legislation concomitant with the Budget of March 1943 changed the procedure for paying excise duties and taxes on tobacco products.

For use under the Budget of June 1940, “Macdonald Tobacco”, Montreal, overprinted **RP-899** (the imperforate 1/10th pound strip) by mimeograph *in violet ink* with a central 13 mm. thin Gothic **2/21**, plus a typewritten **2/21** fraction and five thin vertical *killer lines* ||||| at the ends, as the company provisional **RP-968**.



RP-968 - 2/21 on 1/10th pound, imperforate, control **G5554078**
 Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

G5538512	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5539427★	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5545097	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5551291	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5554078★	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5554325	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5554370	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5554835	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5554895	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5555164	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5555818	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D
G5557047	RP-968	2/21 on 1/10th pound, imperforate, rolled 1-10-D

Under the June 1940 Budget, “Imperial Tobacco”, Granby, overprinted additional sheets of **RP-899** obtained post-Budget with their 6 mm. black Gothic **2-21** in the center, a 4 mm. Gothic **2/21** fraction at the sides, and with five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-952**. Since the strips are *code dated* the tobacco was added *excise duty paid* when delivered for consumption. *The strip scanned below is from an earlier previously illustrated batch.*



RP-952 - 2-21 on 1/10th pound, imperforate, control **F6965975**
 Roller coded **1-23D / AKC** by “Imperial Tobacco”, Granby, in July 1940

G6700455	07/40	RP-952	2-21 on 1/10th pound, imperforate, coded 1-23D / AKC
G6744631	07/40	RP-952	2-21 on 1/10th pound, imperforate, coded 1-23D / AKC

For general distribution under the 1940 Budget, while the plates for **RP-896** (the definite 2/21st pound strip) were being prepared, BABN overprinted imperforate *control-free* sheets of **RP-899** (the 1/10th pound strip) with a 7½ mm. dark blue Roman **2/21** in the center, a 2 mm. Gothic **2/21** fraction at the left side, and with a 2 and 2½ mm. Gothic **TWO TWENTY FIRSTS / LB. TOBACCO** in the control panel, and six vertical *killer lines* ||||| as **RP-1026**.



RP-1026 - 2/21 on 1/10th pound, imperforate, without control numbering
 Roller coded **1-23D / CKD** by “Imperial Tobacco”, Granby, in December 1940

No controls★	07/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 1-23D / AKC
No controls	07/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 6-10D / AKC
No controls	08/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 6-10D / BKC
No controls★	08/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 1-23D / BKC
No controls	09/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 1-23D / CKC
No controls	09/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 6-10D / CKC
No controls	10/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 1-23D / AKD
No controls	11/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 1-23D / BKD
No controls★	11/40	RP-1026	2/21 on 1/10th pound, imperforate, mimeographed 1-10-D-11-40
No controls	12/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 6-10D / CKD
No controls★	12/40	RP-1026	2/21 on 1/10th pound, imperforate, coded 1-23D / CKD
No controls	07/41	RP-1026	2/21 on 1/10th pound, imperforate, coded 7-13D / ALC

This BABN *control-free* overprint probably accounts for the missing initial control numbers in the definitive 2/21st pound sequence. Although it was *control-free*, it was not *count-free*, and definite count was being kept by Ottawa. Probably this total of about 160,000 was *omitted* at the beginning of the control number sequence for the definitive 2/21st pound strip.

The first listed *dated* use of **RP-896** (the imperforate 2/21st pound strip) comes from “Imperial Tobacco”, Granby, in January 1941. The hidden letters “I-Z” must indicate that the die was approved for BABN early in 1940. The sum total of the preceding provisional BABN overprint **RP-1026** seems to have been added at the beginning of the control number sequence of the definitive which to date begins at **0168234** in January 1941.



RP-896 - 2/21st pound, imperforate, control **0503624**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal



RP-896 - 2/21st pound, imperforate, control **2035038**
Roller cancelled **1-23D / CLA** by “Imperial Tobacco”, Granby, in March 1941

0168234	01/41	RP-896	2/21st pound, imperforate, rolled 1-23D / ALA
0185887	01/41	RP-896	2/21st pound, imperforate, rolled 1-23D / ALA
0201787	01/41	RP-896	2/21st pound, imperforate, rolled 1-23D / ALA
0499529		RP-896	2/21st pound, imperforate, rolled 1-10-D
0503534 ★		RP-896	2/21st pound, imperforate, rolled 1-10-D
0503624 ★		RP-896	2/21st pound, imperforate, rolled 1-10-D
0503954		RP-896	2/21st pound, imperforate, rolled 1-10-D
1712800	02/41	RP-896	2/21st pound, imperforate, rolled 1-23D / BLA
1782522	02/41	RP-896	2/21st pound, imperforate, rolled 1-23D / BLA
1858564	02/41	RP-896	2/21st pound, imperforate, rolled 1-23D / BLA
2035038 ★	03/41	RP-896	2/21st pound, imperforate, rolled 1-23D / CLA
2065368	03/41	RP-896	2/21st pound, imperforate, rolled 1-23D / CLA
2065370	03/41	RP-896	2/21st pound, imperforate, rolled 1-23D / CLA
2174340	03/41	RP-896	2/21st pound, imperforate, rolled 1-23D / ALB
2656590	03/41	RP-896	2/21st pound, imperforate, rolled 1-23D / ALB
2793741	02/41	RP-896	2/21st pound, imperforate, rolled 1-18-E / BLA
2834056	03/41	RP-896	2/21st pound, imperforate, rolled 1-18-E / CLA

The next strips in the control sequence were used by “Tuckett Tobacco”, Hamilton, for the March 1943 Budget.

Judging by the controls, the base strips of **RP-896** had remained unused in the “Tuckett” vault since March 1941.

The format used on **RP-1441** was a light blue ink 6 mm. Roman **4c** above the tall E’s inscription **EXCISE TAX**. The variant strip **RP-1442** used a 4 mm. figure.

The last illustrated re-surge **RP-1552** uses a 6 mm. figure above a 2 mm. thin Gothic **EXCISE TAX**. A similar three variety *black surcharging* by “Tuckett Tobacco” occurs on the 1/11th pound strip. These surcharges are *one-time* applications including the company code and date **1-18-E / BOB**. Most probably, judging by the control numbers, all three of these Tuckett surcharge variants were found on the same surcharge plate.



RP-1442 - **1-18-E / BOB** and **4c / EXCISE TAX** on 2/21st pound, imperforate, control **2903927**
One-time coded by “Tuckett Tobacco”, Hamilton, in May 1943 - with a 4 mm. figure

2903927 ★ 05/43 RP-1442 **1-18-E / BOB** and **4c / EXCISE TAX** on 2/21st pound - 4½ mm figure



RP-1441 - **1-18-E / BOB** and **4c / EXCISE TAX** on 2/21st pound, imperforate, control **2904596**
One-time coded by “Tuckett Tobacco”, Hamilton, in May 1943 - with a 6 mm. figure

2904596 ★ 05/43 RP-1441 **1-18-E / BOB** and **4c / EXCISE TAX** on 2/21st pound - 6 mm figure



RP-1552 - **1-18-E / BOB** and **4c / EXCISE TAX** on 2/21st pound, imperforate, control **2906213**
One-time coded by “Tuckett Tobacco”, Hamilton, in May 1943 - with a 6 mm. figure

2906213 ★ 05/43 RP-1552 **1-18-E / BOB** and **4c / EXCISE TAX** on 2/21st pound - 6 mm figure

The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company’s production figures for the past month. Thus new stamps were supplied to the company by Ottawa on demand, and whether they came from Ottawa, or the Tuckett vault was immaterial. The cancellations are code dated **BOB** for May 1943 and the excise tax was now remitted monthly.

I feel that in 1943, when the new excise legislation was introduced, the “Customs & Excise” Area Collector (who both held and controlled the distribution of the excise tax strips) surveyed his vault holdings, and *credited* the company with the *excise duty* and *excise tax* of its contents. From that point forward, the company was *debited* monthly for any strips used. This is the only way that the company could use their old strips, and avoid *double payment* of excise, once the monthly payment of excise (based on production) was introduced.

The appearance of these variant Tuckett Tobacco surcharges, on nearly identical control numbered 2/21st pound

strips (a variation also found on the 1/11th pound strip) seems to indicate that these *different* Tuckett formats occurred *on the same* typeset surcharging plate.

It follows from the control numbering used for the *blue ink* surcharges that the printing of **RP-1442** preceded the printing of the *black ink* surcharge **RP-1558**. The smaller 4 mm. figure tall E's **4c** / **EXCISE TAX** also exists in black ink as **RP-1555**. **WANTED!**



RP-1564 - 1-18-E / COB and **4c** / **EXCISE TAX** on 2/21st pound, imperforate, control **2934431**
One-time coded by "Tuckett Tobacco", Hamilton, in June 1943 - with a 6 mm. figure

2934431 ★ 06/43 RP-1564 1-18-E / COB and **4c** / **EXCISE TAX** on 2/21st pound, imperf - 6 mm



RP-1558 - 1-18-E / COB and **4c** / **EXCISE TAX** on 2/21st pound, imperforate, control **2934883**
One-time coded by "Tuckett Tobacco", Hamilton, in June 1943 - with a 6 mm. figure

2934883 ★ 06/43 RP-1558 1-18-E / COB and **4c** / **EXCISE TAX** on 2/21st pound, imperf - 6 mm
2936273 06/43 RP-1564 1-18-E / COB and **4c** / **EXCISE TAX** on 2/21st pound, imperforate - 6 mm

Leaving the preceding 1943 late usage strips from the "Tuckett Tobacco" vault, and returning to the control numbered sequence on the imperforate 2/21st pound strip **RP-896** as used during 1941-42, prior to the June 1942 Budget, we find the following strips. *The strip below is not in the collection.*



RP-896 - 2/21st pound, imperforate, control **3594130**
Roller coded **1-23D** / **ALB** by "Imperial Tobacco", Granby, in April 1941

3201571	03/41	RP-896	2/21st pound, imperforate, rolled 6-10D / CLA
3257413	04/41	RP-896	2/21st pound, imperforate, rolled 6-10D / ALB
3552523	04/41	RP-896	2/21st pound, imperforate, coded 1-23D / ALB
3585539	04/41	RP-896	2/21st pound, imperforate, coded 1-23D / ALB
3594130	04/41	RP-896	2/21st pound, imperforate, coded 1-23D / ALB
4039428	06/41	RP-896	2/21st pound, imperforate, coded 1-23D / CLB
4780700	06/41	RP-896	2/21st pound, imperforate, rolled 6-10D / CLB
4899415	06/41	RP-896	2/21st pound, imperforate, rolled 6-10D / CLB
5269597	07/41	RP-896	2/21st pound, imperforate, rolled 6-10D / ALC
5589847	08/41	RP-896	2/21st pound, imperforate, coded 1-23D / BLC
6248016	08/41	RP-896	2/21st pound, imperforate, coded 1-23D / BLC
6248017	08/41	RP-896	2/21st pound, imperforate, rolled 6-10D / BLC
6729815		RP-896	2/21st pound, imperforate, rolled 1-10-D
7013403	10/41	RP-896	2/21st pound, imperforate, coded 1-23D / ALD
7037853	10/41	RP-896	2/21st pound, imperforate, coded 1-23D / ALD
7681762	01/42	RP-896	2/21st pound, imperforate, rolled 6-10D / AMA

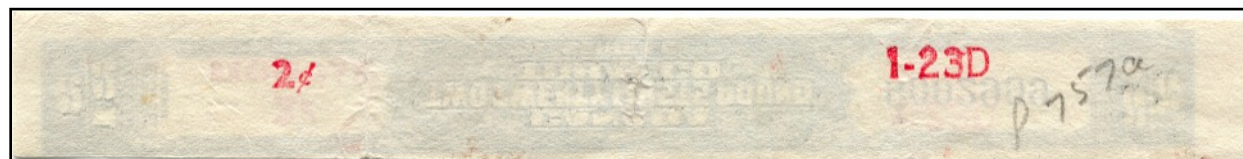
8242136	04/42	RP-896	2/21st pound, imperforate, coded 1-23D / AMB
8253411	04/42	RP-896	2/21st pound, imperforate, coded 1-23D / AMB
8606341	05/42	RP-896	2/21st pound, imperforate, coded 1-23D / BMB
8606383	05/42	RP-896	2/21st pound, imperforate, coded 1-23D / BMB
8635063	05/42	RP-896	2/21st pound, imperforate, coded 1-23D / BMB
8695251	06/42	RP-896	2/21st pound, imperforate, coded 1-23D / CMB
8695299	06/42	RP-896	2/21st pound, imperforate, coded 1-23D / CMB
8695301	06/42	RP-896	2/21st pound, imperforate, coded 1-23D / CMB
8695302	06/42	RP-896	2/21st pound, imperforate, coded 1-23D / CMB
8695307	06/42	RP-896	2/21st pound, imperforate, coded 1-23D / CMB
8701576	06/42	RP-896	2/21st pound, imperforate, coded 1-23D / CMB

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, “Imperial Tobacco”, Granby, surcharged *on-hand* sheets of the imperforate 2/21st pound strip **RP-896** in a *one-time* application with their two-line 4 and 2½ mm provisional Gothic surcharge **2¢ / EXCISE TAX** plus the company code **1-23D** as **RP-1060**. *The initial strip, a listing from Dr. Earle Covert, was code stamped in black ink.*

The first *undated* red ink copies come from June / July 1942, and the tobacco from these undated copies was added *excise tax payable* when delivered for consumption. Code dating was resumed in August 1942, on sheets obtained from Ottawa under the Budget, which denotes *excise tax paid* when the product was delivered for consumption.



RP-1060 - 2¢ / EXCISE TAX and 1-23D on 2/21st pound, imperforate, control **9010003**
One-time surcharge by “Imperial Tobacco”, Granby, using *on-hand* sheets, for the June 1942 Budget



RP-1060a - 2¢ / EXCISE TAX and 1-23D on 2/21st pound, imperforate, control **9002999**
One-time coding stamped on both sides by “Imperial Tobacco”, Granby, for the June 1942 Budget
 Probably used to facilitate the production of *paste-up rolls*

8931445	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D
9002944	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D
9002995	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D
9002996	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D
9002998	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D
9002999 ★	RP-1060a	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded both sides 1-23D
9010003 ★	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D
9023687	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D - Inscribed in pencil on the back “ <i>Old Virginia</i> ”
9075668	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D

By August 1942 Granby was using sheets of the un-surcharged 2/21st pound **RP-896** purchased from Ottawa under the June Budget for the preparation of the company surcharges, and this code dated production was *excise tax paid*.

9192533	08/42	RP-1060	2¢ / EXCISE TAX on 2/21st pound, imperforate, coded 1-23D / BMC
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Under the June 1942 Budget, “Macdonald Tobacco”, Montreal, mimeographed **RP-896** (the imperforate 2/21st

pound strip) with a repeating multiple Gothic *sans-serif* surcharge **1-10-D 2¢** as the company provisional **RP-1093**.



RP-1093 - **1-10-D 2¢** on 2/21st pounds, imperforate, control **9250436**

A red mimeograph from “Macdonald Tobacco”, Montreal

9250436 ★

RP-1093

1-10-D 2¢ - a repeating red mimeograph on 2/21st pound, imperforate

For the Budget of June 24th 1942, “B. Houde”, Quebec City, surcharged newly obtained sheets of **RP-896** with a three line 3 and 1½ mm. Gothic *one-time* surcharge / coding **TWO (2) ¢ / EXCISE / TAX** and **7-13D / BMC** as the company provisional **RP-1039**. Since they were date code, the product was *excise tax paid*.



RP-1039 - **TWO (2) ¢ / EXCISE / TAX** on 2/21st pound, imperforate, control **9321051**,
One-time coded **7-13D / BMC** by “B. Houde & Grothe”, Quebec City, in August 1942

9317063 ★

07/42

RP-1039

TWO (2) ¢ / EXCISE / TAX on 2/21st pound, imperf, coded **7-13D / AMC**

9321051 ★

08/42

RP-1039

TWO (2) ¢ / EXCISE / TAX on 2/21st pound, imperf, coded **7-13D / BMC**

For general distribution, under the 1942 Budget BABN surcharged sheets of **RP-896** (the imperforate 2/21st pound strip) with their three-line dark blue 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1184**.



RP-1184 - **2¢ / EXCISE / TAX** on 2/21st pound, imperforate, control **A0842644**

Coded **7-13D / BOA** by “B. Houde Tobacco”, Quebec City, in February 1943

9349532 ★	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9358747	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9363206	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9378078	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9406461	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9406541	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9406566	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9406614	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9406620	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9422727	08/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMC
9518360	09/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / CMC
9524190	09/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / CMC
9578850	09/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / CMC
9663485	09/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / CMC
9663493	09/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / CMC
9663496	09/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / CMC
A0388912	11/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMD
A0390835 ★	11/42	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BMD

A0671078	02/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOA
A0709878	02/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOA
A0752384★	02/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOA An empty 15¢ pouch of Old Virginia - Choice Smoking Tobacco
A0800926	02/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 7-13D / BOA
A0842644★	02/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 7-13D / BOA
A0842665	02/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 7-13D / BOA
A0843763	03/43	RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 7-13D / COA
A0921255★		RP-1184	2¢ / EXCISE / TAX on 2/21st pound, imperforate, roller coded 1-10-D

The date codes switch from **red ink** to **black ink** as Imperial Tobacco (and their affiliates) exhausted their supply of red surcharging ink which they had been using for code dating purposes.

When the Budget of March 1943 doubled the excise tax, “Macdonald Tobacco”, mimeographed imperforate *on-hand* sheets of **RP-1184** in **black ink** with a hollow *hand-drawn* 4¢ and *killer rectangle* as **RP-1326**. The tobacco was *excise tax payable* under the revised 1943 schedule when delivered for consumption. The collection **does not contain**, nor **have I seen** a copy. *The following scan is from the collection of Dr. Earle Covert. WANTED!*



RP-1326 - 4¢ over 2¢ / EXCISE / TAX on 2/21st pound, imperforate, control **A0984486**
A hollow black mimeograph by “Macdonald Tobacco”, Montreal, for the March 1943 Budget

A0984486 RP-1326 4¢ over 2¢ / EXCISE / TAX on 2/21st pound, in black mimeograph

Under the 1943 Budget “Imperial Tobacco”, Granby, re-surcharged freshly obtained sheets of **RP-1184** with a 3 mm. deep blue Gothic 4¢ plus the 4 mm. *killer square* as the company provisional **RP-1270**. This was a *one-time* re-surge / cancellation with **1-23D / BOB**. The *excise* was paid under the new monthly payment system.

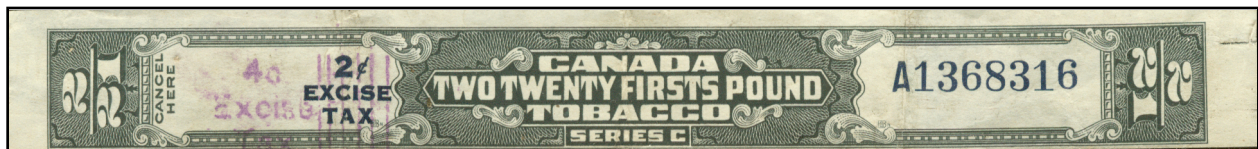


RP-1270 - 4¢ over 2¢ / EXCISE / TAX on 2/21st pound, imperforate, control **A1240706**
One-time coded **1-23D / BOB** by “Imperial Tobacco”, Granby, in May 1943

A1093300★	03/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / COA
A1112051	04/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / AOB
A1161297	04/43	RP-1270a	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / AOB the overprint has been doubled
A1206860	04/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / AOB
A1206861	04/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / AOB
A1223328	05/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1240706★	05/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1272987	05/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1283476	05/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1299267★	05/43	RP-1270	4¢ over 2¢ / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB

Under the 1943 Budget, “Macdonald Tobacco”, Montreal, mimeographed **RP-1184** with a three line typewritten

Excise / Tax / 4c ||||| and its six vertical killer lines as **RP-1341**. Depending on the starting point of the stencil on the sheet, the re-surge will read as **Excise / Tax / 4c** |||||, or possibly as **4c / Excise / Tax** |||||, or even as **Tax / 4c / Excise** |||||. This particular re-surcharging format was used on sheets obtained from Ottawa under the March 1943 Budget, on which the *excise* was paid monthly.



RP-1341 - **Excise / Tax / 4c** ||||| over **2c / EXCISE / TAX** on 2/21st pound, imperforate, control **A1368316**
A typewritten *violet mimeographed* re-surge by "Macdonald Tobacco", Montreal for the March 1943 Budget

A1362753 ★	RP-1341	Excise / Tax / 4c over 2c / EXCISE / TAX on 2/21st pound, imperforate
A1368316 ★	RP-1341	Excise / Tax / 4c over 2c / EXCISE / TAX on 2/21st pound, imperforate
A1376325	RP-1341	Excise / Tax / 4c over 2c / EXCISE / TAX on 2/21st pound, imperforate

Under the March 1943 Budget BABN re-surfaced **RP-1184** with their usual 3 mm. blue Gothic **4c**, plus its three 7 mm. horizontal *killer lines* as **RP-1590**.



RP-1590 - **4c** over **2c / EXCISE / TAX** on 2/21st pound, imperforate, control **A1644026**
Mimeographed **6..13D / 3405** by "Rock City Tobacco", Quebec City, in May 1943

A1644026 ★	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, mimeographed 6..13D / 3405
A1875218	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1875887	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1875890	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A1885371	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2043582 ★	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2076724	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2076725	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2150172	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2151367	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2173029	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2171469	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2205582 ★	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2247724	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, coded 1-23D / BOB
A2430336	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, rolled 6-10D / BOB
A2479673	05/43	RP-1590	4c over 2c / EXCISE / TAX on 2/21st pound, rolled 6-10D / BOB

For general distribution under the March 1943 Budget, BABN surfaced **RP-896** (the imperforate 2/21st pound

strip) with their usual 3 and 2 mm. dark blue three-line Gothic **4¢ / EXCISE / TAX** as **RP-1656**.



RP-1656 - 4¢ / EXCISE / TAX on 2/21st pound, imperforate, control **A3845686**
 Roller coded **1-23D / COB** by “Imperial Tobacco”, Granby, in June 1943

A2614141	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A2777745	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A2849811	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A2934808	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A2934810	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A2953861	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A3047932	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 6-10D / BOB
A3316933	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOB
A3421531	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3559362	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3601169	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3601210★	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3601212	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3601216	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3649834	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3845686★	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A3900052	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A4402489	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOB
A4552747	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOB
A4668045	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOB
A4741210	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOB
A4768794	05/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOB
A5008848	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A5023689	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A5101172★	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A5179434	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COB
A5266702	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5357311	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5395452	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5589509	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5589620	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5589833	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5589888	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5589574	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5619587	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A5619588	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / AOC
A6014725★	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6032894	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6083449	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6164912	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6294169	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6354682	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6443295	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / BOC
A6561494	09/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COC
A6595537	09/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COC
A6839038	09/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-23D / COC
A6970385		RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, an unreadable roller

A6994376	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 4-50-E / C.F.3
A7008849	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 4-50-E / C.F.3
A7193264	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A7193272	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A7444672	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A7444693	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A7797687	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A7869646★	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A7883835	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A8226050	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A8756472	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A8785886	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
A8822969	06/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / COB
 A9190256	 07/43	 RP-1656	 4¢ / EXCISE / TAX on 2/21st pound, imperforate, mimeo 6 . . 13D / 3407
 B0041040	 07/43	 RP-1656	 4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / AOC
B0041290	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / AOC
B0041325	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / AOC
B0282620	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / AOC
B0680893	07/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / AOC
B0870584	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B1081272	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B1116545	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B1193479	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
 B1765047	 08/43	 RP-1656	 4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 4-50-E / C.H.3
B1785412	09/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 4-50-E / C.I.3
B1921144	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, mimeo 6 . . 13D / 3408
B2188632	09/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, coded 1-18-E / COC
 B2249662	 08/43	 RP-1656	 4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B2307715	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B2525029	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B2592595	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B2705010	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC
B2819344	08/43	RP-1656	4¢ / EXCISE / TAX on 2/21st pound, imperforate, rolled 6-10D / BOC

Note: *apparently this was the end of the control number sequence on the 2/21st pound Series “C”*

The control numbers on the 2/21th pound strip have run through the introductory and lettered alphabetic sequences from **0000001** to **A9999999**, and have continued to **B2819344** - the 2/21th pound total is 22,819,344 strips.

The first listed *dated* use of the imperforate “Series of 1942” strip **P-927 - 4c - EXCISE / TAX** on 2/21st pounds - is by “Imperial Tobacco”, Montreal, in August 1943. At this time Series “C” ceased use, and the remaining obsolete sheets of the Series “C” 2/21st pound strip **RP-896** were overprinted by BABN for use at 1/10th pounds.

--- The 8 mm. dark blue Gothic **1/10** overprint and surcharge of RP-896 - for the 1943 Budget ---

With the “Series of 1942” being introduced, in mid-1943 BABN cleared its vault of the obsolete *control-free* sheets of the imperforate 2/21st pound strip **RP-896** overprinting and surcharging them for 1/10th pound use with a dark blue central 8 mm. Gothic **1/10** and adding a vertically positioned 4 mm. Gothic *killer* **1/10** fraction the ends, plus the requisite three-line 3 and 2 mm. dark blue Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1698**.

The control numbers match the 1/10th pound sequence, since the **RP-896** sheets had come *control-free* from BABN stock, which had not previously been control numbered as 2/21st pound strips for shipment to Ottawa.



RP-1698 - 1/10 and **4¢ / EXCISE / TAX** on 2/21st pound, imperforate, control **K4637379**
Coded **1-18-E / COC** by “Tuckett Tobacco”, Hamilton, in September 1943

K4500008		RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-10-D
K4567231		RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-10-D
K4567711		RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-10-D
K4597218		RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-10-D
K4630115	09/43	RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-18-E / COC
K4637379★	09/43	RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-18-E / COC
K4651508	09/43	RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-18-E / COC
K4755329★	10/43	RP-1698	1/10 and 4¢ / EXCISE / TAX on 2/21st pound, coded 1-18-E / AOD

File path is [c:\CR - STAMPS\RP_STAMPS\1935 - Series C\2-21 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 30th 2013 - JBH